

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 28.08.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.24796 of 2019
and W.M.P.No.24429 of 2019

M/s.Sri Ranganathar Constructions (P) Ltd.,
Rep. By its Managing Director - M.Kandasamy
Ponnar Sankar Illam
No.599 H/C-4, Chinnappa Layout
Bhavani - 638 301
Erode District

.. Petitioner

Vs.

The Assistant Commissioner (ST)
Bhavani Assessment Circle
Bhavani, Erode District

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, directing the respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2014-15 under TNVAT Act, 2006 dated 04.01.2019 by disposing of the petition filed by the petitioner under Section 84 of TNVAT Act, 2006 dated 31.07.2019 as expeditiously as possible.

For Petitioner : Ms.R.Hemalatha

For Respondents : Mr.Mohammed Shaffiq
Special Government Pleader (Taxes)

ORDER

Ms.R.Hemalatha, leaned counsel on record for writ petitioner and Mr.Mohammed Shaffiq, learned Special Government Pleader, who accepts notice on behalf of sole respondent, are before this Court.

2.With consent of learned counsel on both sides, main writ petition is taken up.

3.Notwithstanding several averments made in the affidavit filed in support of the writ petition, besides contentions canvassed and grounds raised, learned counsel for writ petitioner, at the hearing, abridges the scope of the writ

petition and submits that it will suffice if there is a direction to the sole respondent to dispose of a petition filed by the writ petitioner being petition dated 31.07.2019 (Page 11 of the typed-set of papers), which according to the writ petitioner is under Section 84 of 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)', which shall hereinafter be referred to as 'TNVAT Act'.

4.Considering the abridged scope, learned Revenue counsel submits that the request is innocuous and the respondent will dispose of the aforesaid petition of the writ petitioner dated 31.07.2019, which according to the writ petitioner is under Section 84 of TNVAT Act, as expeditiously as possible.

5.In the light of narrative thus far, this writ petition is disposed of with a direction to the sole respondent to dispose of aforesaid petition dated 31.07.2019, which according to writ petitioner is under Section 84 of TNVAT Act, as expeditiously as possible and in any event within a fortnight from the date of receipt of a copy of this order. Though obvious, it is made clear that such disposal shall be on the merits of the petition and in accordance with law. The order of disposal shall be communicated to the writ petitioner under due acknowledgement within five workings days from the date of such disposal.

This writ petition is disposed of with the above directions. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner (ST)
Bhavani Assessment Circle
Bhavani, Erode District

+1cc to Ms.R.Hemalatha, Advocate, S.R.No.74332

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SPD(CO)
CS/03/10/2019